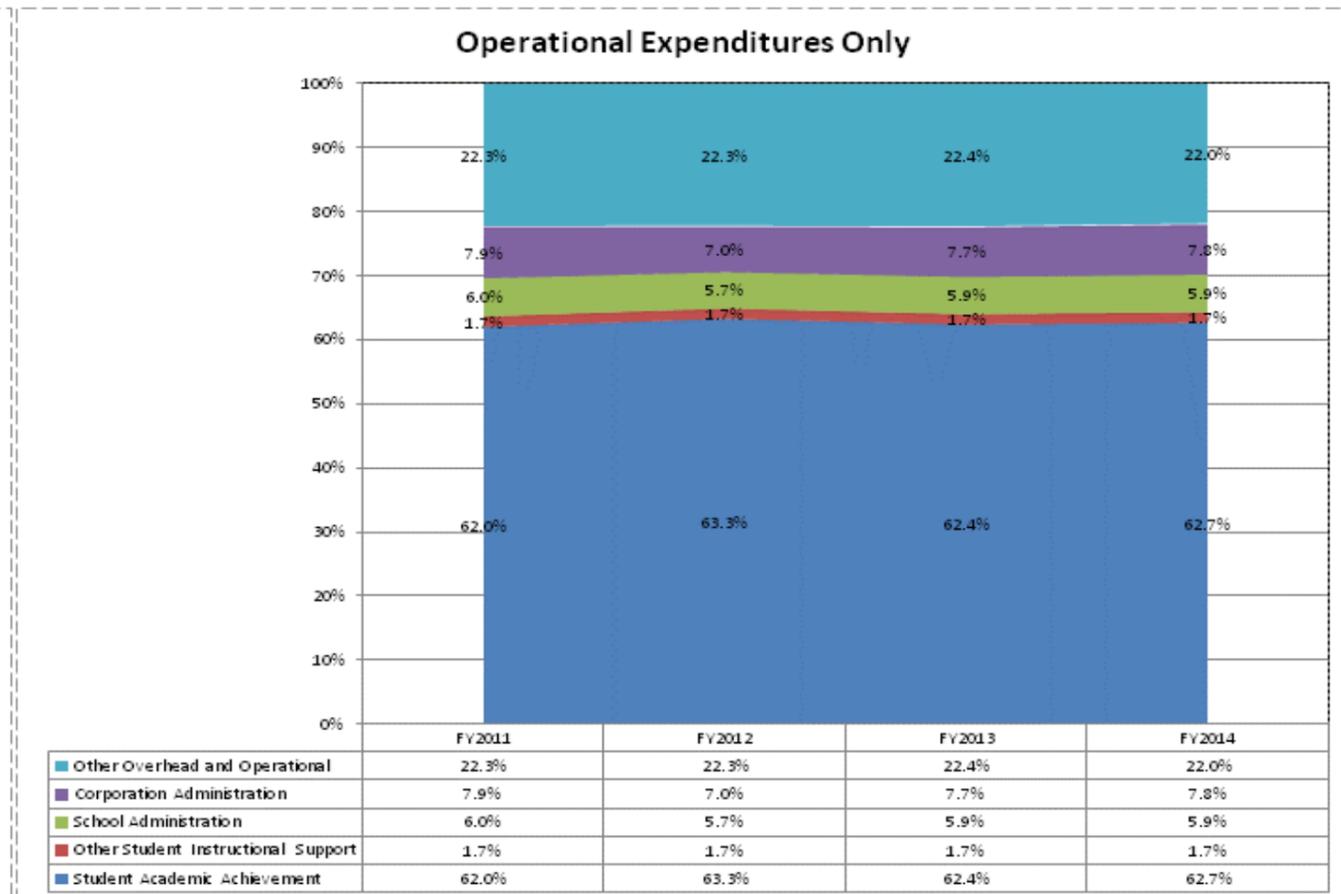
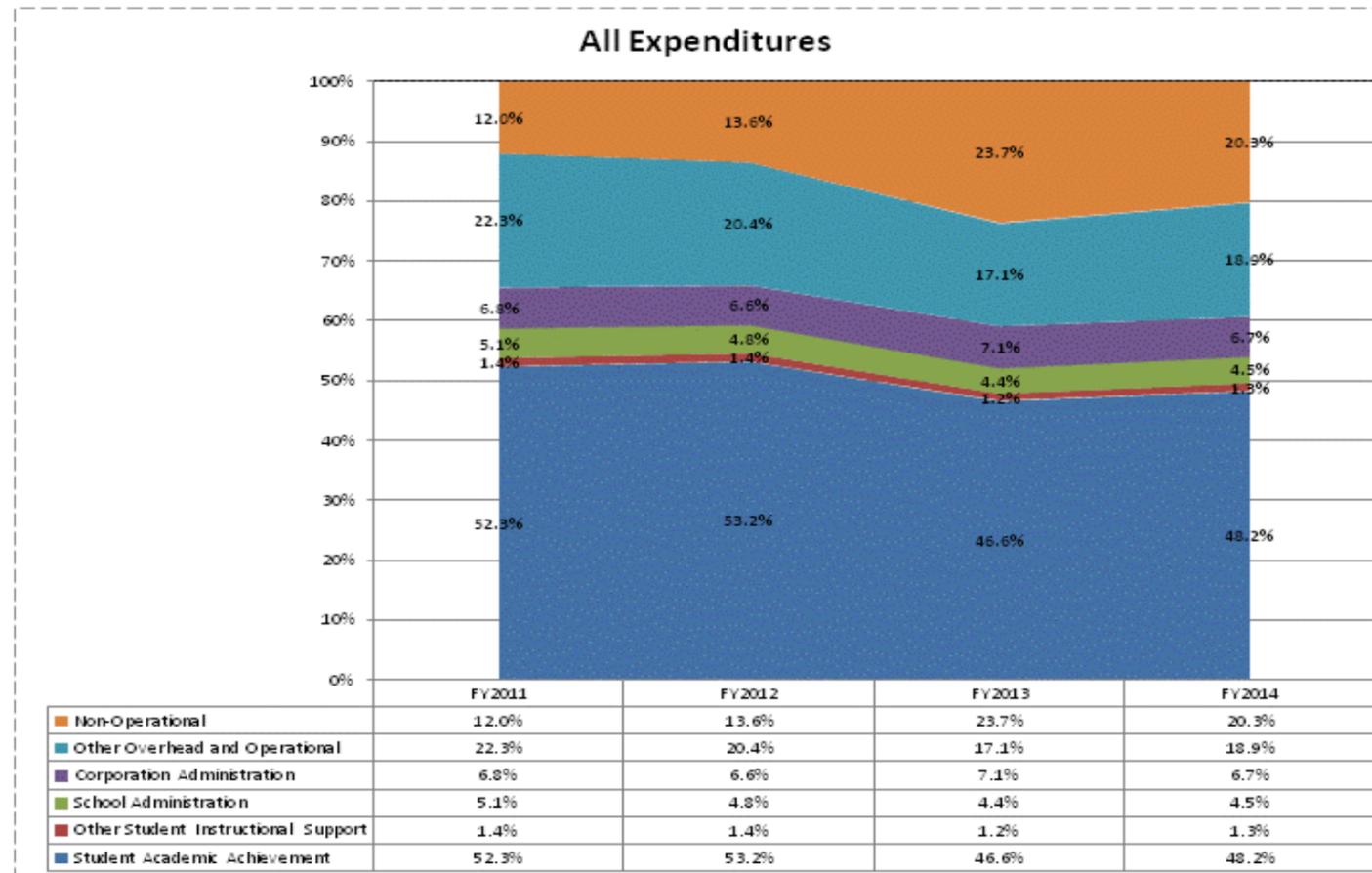


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Shenandoah School Corporation (3435)**

Shenandoah School Corporation (3435)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$6,404,048	50.8%	\$6,425,554	51.2%	\$6,476,700	46.6%	\$6,488,138	48.2%
Student Instructional Support	\$917,546	7.3%	\$722,702	5.8%	\$779,066	5.6%	\$785,841	5.8%
Overhead and Operational Nonoperational	\$2,919,803	23.1%	\$3,422,474	27.3%	\$3,355,905	24.1%	\$3,451,883	25.7%
Nonoperational	\$2,375,908	18.8%	\$1,974,045	15.7%	\$3,300,912	23.7%	\$2,727,435	20.3%
<b>Grand Total</b>	<b>\$12,617,304</b>		<b>\$12,544,776</b>		<b>\$13,912,584</b>		<b>\$13,453,297</b>	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	58.0%	57.0%	52.2%	54.1%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Shenandoah School Corporation (3435)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
<b>Student Academic Achievement</b>							
11050 Regular Programs; Full Day Kindergarten	\$0	\$27,297	\$246,759	\$246,645	N/A	> 500%	0%
11100 Regular Programs; Elementary	\$1,358,799	\$1,997,387	\$2,185,108	\$2,162,656	59%	8%	-1%
11200 Regular Programs; Middle/Junior High	\$772,790	\$1,204,079	\$1,104,899	\$1,174,461	52%	-2%	6%
11300 Regular Programs; High School	\$943,674	\$1,476,300	\$1,372,824	\$1,446,754	53%	-2%	5%
11420 Vocational Education; Agriculture B	\$118,646	\$122,267	\$80,862	\$58,356	-51%	-52%	-28%
11450 Vocational Education; Consumer and Homemaking	\$82,705	\$101,470	\$83,727	\$83,668	1%	-18%	0%
11910 Other Regular Programs; Competency Testing	\$0	\$0	\$0	\$1,053	N/A	N/A	N/A
12110 Gifted And Talented; Gifted and Talented	\$13,358	\$34,364	\$22,987	\$39,848	198%	16%	73%
12210 Mental Disabilities; Mild Mental Disabilities	\$0	\$0	\$190,089	\$177,577	N/A	N/A	-7%
12340 Physical Impairment; Hearing Impairment	\$0	\$1,651	\$0	\$0	N/A	-100%	N/A
12350 Physical Impairment; Homebound	\$310	\$8,278	\$2,928	\$5,467	> 500%	-34%	87%
12510 Culturally Different; Communication Disorders	\$35,837	\$42,125	\$55,358	\$51,391	43%	22%	-7%
12610 Learning Disability	\$0	\$0	\$43,363	\$38,891	N/A	N/A	-10%
12810 Special Education Preschool	\$0	\$0	\$33,665	\$39,220	N/A	N/A	16%
12900 Other Special Programs	\$9,369	\$11,178	\$0	\$0	-100%	-100%	N/A
14100 Summer School Programs; Elementary	\$0	\$3,432	\$0	\$0	N/A	-100%	N/A
14200 Summer School Programs; Middle/Junior High School	\$0	\$6,547	\$0	\$0	N/A	-100%	N/A
14300 Summer School Programs; High School	\$24,280	\$26,914	\$17,478	\$8,716	-64%	-68%	-50%
16100 Remediation Testing	\$48,734	\$47,019	\$21,444	\$18,590	-62%	-60%	-13%
16200 Preventive Remediation	\$1,252	\$6,910	\$3,004	\$0	-100%	-100%	-100%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$101,594	\$120,464	\$127,342	\$141,834	40%	18%	11%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$761,410	\$834,038	\$609,034	\$490,866	-36%	-41%	-19%
22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$16,366	\$25,465	N/A	N/A	56%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$49,803	\$5,637	\$0	\$0	-100%	-100%	N/A
22130 Improvement of Instruction; Instructional Staff Training	\$4,670	\$23,086	\$44,647	\$31,979	> 500%	39%	-28%
22210 Library/Media Services; Service Area Direction	\$128,081	\$0	\$0	\$0	-100%	N/A	N/A
22220 Library/Media Services; School Library	\$17,172	\$115,615	\$116,009	\$117,561	> 500%	2%	1%
22230 Library/Media Services; Audiovisual	\$4,295	\$1,044	\$0	\$0	-100%	-100%	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$29,453	\$0	\$15,648	\$0	-100%	N/A	-100%
22360 Instruction, Related Technology; Network Support	\$0	\$4,213	\$0	\$0	N/A	-100%	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$124,128	\$201,794	\$83,160	\$126,622	2%	-37%	52%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$25	\$2,445	\$0	\$518	> 500%	-79%	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$208,904	\$0	\$0	\$0	N/A	N/A	N/A
<b>Student Academic Achievement Total</b>	<b>\$4,839,288</b>	<b>\$6,425,554</b>	<b>\$6,476,700</b>	<b>\$6,488,138</b>	<b>34%</b>	<b>1%</b>	<b>0%</b>
<b>Student Instructional Support</b>							
21130 Attendance and Social Work Services; Social Work Services	\$0	\$29,288	\$31,526	\$31,375	N/A	7%	0%
21210 Guidance Services; Service Area Direction	\$119,081	\$73,904	\$85,946	\$91,651	-23%	24%	7%
21340 Health Services; Nurse Services	\$39,953	\$50,326	\$53,146	\$49,381	24%	-2%	-7%
21390 Health Services; Other Health Services	\$1,105	\$1,639	\$532	\$4,931	346%	201%	> 500%
21530 Speech Pathology and Audiology Services; Audiology Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
24100 Office of The Principal	\$472,556	\$567,545	\$601,851	\$601,031	27%	6%	0%
24900 Other Support Services, School Administration	\$0	\$0	\$6,066	\$7,471	N/A	N/A	23%
<b>Student Instructional Support Total</b>	<b>\$632,694</b>	<b>\$722,702</b>	<b>\$779,066</b>	<b>\$785,841</b>	<b>24%</b>	<b>9%</b>	<b>1%</b>
<b>Overhead and Operational</b>							
23110 Board of Education; Service Area Direction	\$10,000	\$10,765	\$16,148	\$10,765	8%	0%	-33%
23150 Board of Education; Legal Services	\$10,579	\$11,003	\$15,907	\$10,203	-4%	-7%	-36%
23160 Board of Education; Promotion Expenses	\$1,793	\$0	\$0	\$0	-100%	N/A	N/A
23190 Board of Education; Other Governing Body Services	\$0	\$0	\$0	\$1,834	N/A	N/A	N/A

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Shenandoah School Corporation (3435)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
23210 Executive Administration; Office of The Superintendent	\$241,790	\$793,532	\$727,665	\$757,482	213%	-5%	4%
23230 Executive Administration; Staff Relations and Negotiations	\$188	\$0	\$0	\$0	-100%	N/A	N/A
23290 Executive Administration; Other Executive Administration Services	\$3,405	\$5,350	\$3,074	\$2,602	-24%	-51%	-15%
25180 Fiscal Services; Property Accounting	\$0	\$1,955	\$0	\$0	N/A	-100%	N/A
25191 Other Fiscal Services; Refund of Revenue	\$1,498	\$2,924	\$440	\$2,111	41%	-28%	379%
25192 Other Fiscal Services; Petty Cash	\$0	\$150	\$0	\$0	N/A	-100%	N/A
25193 Other Fiscal Services; Printed Forms	\$0	\$229	\$9,961	\$9,177	N/A	> 500%	-8%
25195 Other Fiscal Services; Bank Account Service Charge	\$67	\$92	\$9,463	\$4,332	> 500%	> 500%	-54%
25196 Other Fiscal Services; Cash Change	\$380	\$808	\$520	\$620	63%	-23%	19%
25199 Other Fiscal Services; Other	\$0	\$1,309	\$100	\$367	N/A	-72%	267%
25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$84,326	\$10,062	\$0	\$0	-100%	-100%	N/A
25300 Printing, Publishing, and Duplicating Services	\$0	\$12,178	\$9,908	\$0	N/A	-100%	-100%
25750 Personnel Services; Health Services	\$320	\$137	\$140	\$0	-100%	-100%	-100%
25840 Administrative Technology Services; Systems Operations	\$0	\$13,320	\$121,955	\$12,385	N/A	-7%	-90%
25850 Administrative Technology Services; Network Support	\$0	\$0	\$0	\$4,059	N/A	N/A	N/A
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$758	\$66,196	\$86,903	N/A	> 500%	31%
25890 Other Technology Services	\$0	\$17,276	\$750	\$3,000	N/A	-83%	300%
25990 Other Support Services, Central	\$4,738	\$0	\$0	\$0	-100%	N/A	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$30,680	\$85,649	\$103,580	\$99,969	226%	17%	-3%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$701,775	\$943,435	\$768,640	\$632,040	-10%	-33%	-18%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$46,891	\$56,683	\$36,825	\$53,509	14%	-6%	45%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$123,296	\$89	\$0	\$0	-100%	-100%	N/A
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,368	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$1,265	\$1,304	\$124	\$531	-58%	-59%	327%
26700 Operation and Maintenance of Plant Services; Insurance	\$134,470	\$75,441	\$100,279	\$141,416	5%	87%	41%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$1,047	\$3,970	\$4,733	\$3,890	272%	-2%	-18%
27010 Student Transportation; Service Area Direction	\$36,518	\$0	\$46,254	\$46,721	28%	N/A	1%
27100 Student Transportation; Vehicle Operation	\$112,406	\$173,921	\$211,592	\$208,184	85%	20%	-2%
27200 Student Transportation; Monitoring Services	\$22,993	\$35,227	\$33,118	\$31,329	36%	-11%	-5%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$66,656	\$89,993	\$134,893	\$190,575	186%	112%	41%
27400 Student Transportation; Purchase of School Buses	\$69,739	\$179,751	\$0	\$273,626	292%	52%	N/A
27500 Student Transportation; Insurance on Buses	\$4,185	\$0	\$18,980	\$516	-88%	N/A	-97%
27700 Student Transportation; Contracted Transportation Services	\$500,632	\$418,832	\$312,562	\$310,962	-38%	-26%	-1%
27900 Student Transportation; Other Student Transportation Services	\$3,691	\$16,645	\$13,147	\$12,213	231%	-27%	-7%
27910 Student Transportation; Bus Driver Training	\$0	\$1,603	\$1,801	\$1,467	N/A	-8%	-19%
31100 Food Services Operations; Service Area Direction	\$0	\$29,286	\$31,666	\$32,386	N/A	11%	2%
31200 Food Services Operations; Food Preparation and Dispensing	\$154,383	\$173,488	\$270,376	\$213,417	38%	23%	-21%
31400 Food Services Operations; Food Purchases	\$201,732	\$246,982	\$271,254	\$269,079	33%	9%	-1%
31900 Other Food Services	\$25,513	\$8,327	\$13,853	\$24,215	-5%	191%	75%
<b>Overhead and Operational Total</b>	<b>\$2,598,322</b>	<b>\$3,422,474</b>	<b>\$3,355,905</b>	<b>\$3,451,883</b>	<b>33%</b>	<b>1%</b>	<b>3%</b>
<b>Nonoperational</b>							
33200 Community Recreation	\$900	\$1,200	\$1,200	\$1,200	33%	0%	0%
33400 Athletic Coaches	\$135,953	\$155,083	\$156,659	\$155,063	14%	0%	-1%
33990 Other Community Services; Other	\$224	\$200	\$100	\$654	192%	227%	> 500%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$0	\$31,057	\$0	N/A	N/A	-100%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$188,586	\$0	\$1,381,345	\$380,620	102%	N/A	-72%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$125,000	\$502,698	\$754,047	N/A	> 500%	50%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$20,266	\$2,580	\$0	\$0	-100%	-100%	N/A
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$14,916	\$16,115	\$0	\$0	-100%	-100%	N/A
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$0	\$0	N/A	N/A	N/A

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Shenandoah School Corporation (3435)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$155,545	\$134,434	\$160,331	\$185,495	19%	38%	16%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$1,959	\$0	\$20,660	\$0	-100%	N/A	-100%
51100 Debt Services; Principal on Debt; Bonds	\$160,000	\$1,155,000	\$535,000	\$872,250	445%	-24%	63%
52100 Debt Services; Interest on Debt; Bonds	\$191,010	\$280,894	\$464,053	\$341,258	79%	21%	-26%
52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$7,692	\$0	\$0	\$0	-100%	N/A	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,435,891	\$0	\$0	\$0	-100%	N/A	N/A
53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$23,540	\$18,095	\$17,856	N/A	-24%	-1%
54200 Common School Fund; Principal	\$0	\$80,000	\$0	\$13,743	N/A	-83%	N/A
59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$29,714	\$5,250	N/A	N/A	-82%
<b>Nonoperational Total</b>	<b>\$2,312,941</b>	<b>\$1,974,045</b>	<b>\$3,300,912</b>	<b>\$2,727,435</b>	<b>18%</b>	<b>38%</b>	<b>-17%</b>
<b>Prorated By Fund</b>							
26491 2007 Account Code - PERF	\$59,780	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$357,897	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,485,183	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$331,200	\$0	\$0	\$0	N/A	N/A	N/A
<b>Prorated By Fund Total</b>	<b>\$2,234,060</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>